

13

Previous references.

File No. ~~51~~

1903-1904
~~1904~~

~~42~~
139 of 1903

(Municipal)

Later references.

~~200 of 1903~~

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-6

~~Major~~ PART B. FOR August 1904

SUBJECT

Complaint of Mr. B. Sheshagiri Rao of
Channarayana re the levy of Assessment
of Mun. tax on his house for the whole year
1903-04

- Sl. 1 No. Petition D. 18-4-04 from Mr. B. Sheshagiri Rao
Channarayana, Bangalore City
Appeals against the President's order demanding
from him the house-tax for his new house for the
whole year 1903-1904 instead of from the date on
which his house itself was completed viz., 4.2.04
and occupied by him

Sl. 2 - no: 4337 D. 13.5.04 To The President, Bangalore City Municipality
L.S. 51-02

Forwards the above petition for report on the allegations contained therein.

Sl. 3 - no: 213 D. 20.5.04 From The President, Bangalore City Municipality
23
States that The Appeal Committee, while hearing appeals reduced the tax on petitioner's house in question from Rs. 2/- to Rs. 1/- &c.

Sl. 4 - no: 4977 D. 20.6.04 To Mr. B. Seshagiri Rao, Channarayana, B. City.
L.S. 51-02

Informing that from the President's report it appears that the Appeal Committee have reduced the tax on his house from Rs. 2/- to Rs. 1/- and that as regards the imposition of the tax for the whole year, they were unable to show any concession, as he is liable to pay for the whole year under Section 15 of the Municipal Regulations

~~Sl. 5~~ no: 4978 D. 20.6.04 To The President, Bangalore City Municipality
L.S. 51-02

Forwards copy of the above.

Sl. 5 - no: petition D. 24.7.04 From Mr. B. Seshagiri Rao, Bangalore City.

Makes a further representation in the matter.

Sl. 6 - no: 1506 D. 20.8.04 To Mr. B. Seshagiri Rao, Bangalore City.
L.S. 51-02

Informing that the Government decline to interfere

Covered

Ordered - B. R. Subbanna

Office of the Government of H. H.
the Maharaja of Mysore. General and
Revenue Secretariat.

File No. (if any)

Directions.

No., date and purport of receipts to
be entered in red, and office note in black
ink in order of dates.—To be written in-
side the line of margin.

Office Note.

Local Boards Branch.

Subject:—

Petition Regd No $\frac{2400}{22413}$
dated the 18th April 1904 from
Mr B. Cheshaziri Rao, E Main
road in Channarayana, protest-
ing against the ^{levy of} assessment of
the Municipal tax on his house
for the whole year 1903-'04.

The Circumstances
under which the Petitioner feels
aggrieved are these:—

He applied for a
licence to build a house in
May 1903 completed the build-
ing in January 1904 and
occupied it on the 1st Feb: 04.
Then, he intimates the facts
to the President and requested

him to issue instructions for the collection of the house tax from him from the said date viz 1st Feb: 1902. The President, however, informed him that he was not entitled to any partial assessment, and demanded the payment of tax for the whole year. The Petitioner contends that when vacant houses are allowed remission for the period they are left vacant, it is not clear why he should not be shown that concession for the portion of the year when his house was ^{under construction} ~~incomplete~~.

* vide section 66 of the Municipal Regulations

2. Under section 66 of the Municipal Regulations, which lays down the mode of levying the tax, the tax is due and payable from and after the end of the first quarter ^{under construction & objects orders} on new houses which ^{not begin from the date of their completion} ~~on the question whether the levy of assessment~~ ~~on new houses which~~

quarter of the year (1-10-03). During the following quarter also the house was under construction. ^{There were no proceedings.} It is, however, submitted that

under section 78 of the Municipal Regulations 'Appeals against any rate, toll or tax assessed or demanded by the Commissioners shall be heard and determined by the District Judge of Bangalore and the decisions of the said District Judge in each appeals shall be final.

4. It is further noted that the petition to Government is not stamped.

Submitted for orders as to
 only 4/5/03 whether the Petitioner may be referred to the provisions of Section 78 of the Municipal Regulation.

Rs.
6/5/02

A.S. 22 5
 7/5/04
 Drafted 7/5
 I think a report may be called for from the President on the subject. H
 7/5/04

A report was accordingly called for (Vice memo no 4337 dated the 17.5.1.02 13th May '04)

The President states, in reply, ⁺ No 2732
May 1904
that before the Appeal Committee heard
the appeals from the owners of houses,
on which house-tax was imposed
for the first time or revised, the
issue of an endorsement to the petitioner
that he was not entitled to any
partial abatement is a mistake,
that the Appeal Committee, while hear-
ing the appeals on the 17th instant
reduced the tax on the petitioner's
house from Rs 8/- to Rs 7/- and that
as regards the imposition of the
tax for the whole year, the Com-
mittee were unable to show any
concession as he was liable to
pay for the whole year under Section
75 of the Municipal Regulations

Submitted for orders
May 20/5/04

J.D.

31/5/04

Kindly put up
draft of an order to the effect
5/6/04 H

Done J.L. A.S. 17/6/04
No 6/6/04
22/6/04

9 The purport of the President's letter was communicated to Mr. Chetlagiri Rao, who was further informed that if he were not satisfied with the Board's decision, he might go to Court under section 70 of the Municipal Regulations (vide Enforcement no. 4977 dated 51-02 the 20th June 1904.)

+ Peta Regd no 582

10 With reference thereto, has made a further representation in the matter

Submits for orders with a copy of the Municipal Regulation. There is some force in the Petitioner's arguments ~~that~~ ^{that} in the Petitioner's arguments ~~about~~ ^{about} the interpretation of the law. The matter may be transferred to the Legislative Dept^y for favor of opinion.

To Branch III,
for opinion.

27.7.1904

W. S. S. S. S. S.
27/7/04

Serial
No.

of taxation. Section 76, which says that the assessment book may at any time be amended by the insertion of any property liable to the house tax rate, omits to specify when the amendment shall have effect; and as the R.L. Depts do not provide for assessments being levied for portions of a year (except in the case of vacant buildings, specially dealt with in J. 66), we must assume that the new entry shall operate throughout the year.

If Govt think that the petitioner's case is one which requires remedy, they may exempt him from payment of ~~the~~^a portion of the tax for the year 1903-04 under Section 35 of the R.L. Depts as amended by Refn VIII of 1900, or suggest similar action on the part of the Municipal Council.

I may add that the draft Municipal Refn, now before Council, likewise omits specific reference to newly built houses.

General and Revenue
Secretariat.

File No.

of 190

Serial
No.

but exemption in this & in other cases
has been left to be dealt with under/parts
of the Municipal Council.

Richardson
28.7.04

See

Lay before the 1st Councilor

25.7.1904

194
30-7-04

. This is an unusual case. Under
the Regulations therefore, the Petitioner
is entitled to no relief. This case
however seems to deserve special
treatment. The President may
be asked to place it before
the Board ^{to meet to decide} ~~to meet to decide~~
consideration being shown
as might be deemed deserved
I do not see how Govt can
interfere. Exemption by Govt
in a case like this does
not seem contemplated
by law - C 307/04

General and Revenue
Secretariat.

File No. of 190

Serial
No.Submitted to the Dewan Sahib
for orders

(I do not ^{know} if I would be in order if,
for the sake of setting a precedent,
I submit that ~~the~~ ^{the} a similar
appeal of mine regarding the
tax imposed on my house, the
Govt., notwithstanding repeated
prayers for consideration, rejects
the application & referred me to
Civil Courts). - *W.D.*

30/7/1904
118626
1.8.04

I should not interfere

12.8.04 *W.D.*

Draft order and

12.8.1904

12/8/04
A.S.M.
12/8/04
Drafted B/S
12.8.04

existence on 1-7-03,
and it was ~~last~~ long
afterwards

Prays that the assess-
ment may be levied
from the date of completion
of the house or of its
actual occupation

And

29/10/02

By post
21-4-04

Mysore Government
General and Revenue Secretariat
Petition Department
Reg'd No. <u>21400R</u>
Date <u>21-4-04</u>

To.

The Secretary to the Government of His Highness
the Maharaja of Mysore, General and Revenue
Departments.

1 Enclosure

Sir,

2400

I most respectfully beg to tender this appeal against the decision of the President of the Bangalore City Municipality in the matter of the levy of assessment on my ^{new} house in Chamaraja Pett.

In May 1903, I took out a license to build a house in the said locality, and brought the house to completion in January last. I occupied the house ^{on} the 4th February following (1904) and, when intimating the fact to the President, I requested that the Collector of taxes might be instructed to levy assessment on my house from the date of actual occupation. In reply, I am informed that I am not entitled to any such partial payment, and that I should pay down for the whole year commencing from July 1903, or fully 8 months previous to the completion and occupation of my house. This appears to me unusual and incorrect. For, on 1st July 1903, from which date it is proposed to assess the house, the house itself was not in existence.

At present, existing houses enjoy remissions for unoccupied portions of the year, and that a similar rule should not apply to houses not existing at all, appears inexplicable.

I beg to enclose a copy of the President's endorsement, and solicit orders whether the levy of assessments on new houses should not begin from the date of their completion,

No.695.

Office of the Municipal
Commission,

City Bangalore 12/15th March 1904.

E n d o r s e m e n t.

Referring to his petition, dated 5th March 1904, Mr.
B. Seshagiri Rao, Clerk, Dewan's Home Office, is informed that
he is not entitled to claim any partial assessment for his
house No.26 Chamarajendra Pete.

Sd/- P. Palpu,
For President.

L. L. 51-02 11/5/04

En: ne pet. with it
me encl:

See Q
20757.00

now the house-tax for his new
house for the whole year 1903-04 is
fixed from the date on which the
house was completed and occupied
by him

is forwarded, together with its
enclosure, to the President of
the Municipal Commission, Bang-
alore City, for report on the
allegations contained in the pet

By order,

[Signature] 11/5/04
BANGALORE, Secretary.
100

Memicepal 2 no: 1392/1903
8l.2

Goeh
MYSORE DEWAN'S OFFICE.
LOCAL BOARDS BRANCH.

OFFICIAL MEMORANDUM.

The accompanying Appeal Petition
Registered No. 2400 dated 18th April 02
received at the Dewan's Office from B

Sheshagiri Rao, No 26, Fth Main
Road in Chamaraajendra pet, Bang
lore City, appealing against the
President's order demanding from
him the house-tax for his new
house for the whole year 1903-04
as from the date on which
house was completed and occupied
by him

is forwarded, together with its

enclosure, to the President of

the Municipal Commission, Bang
lore City, for report on the
allegations contained in the pet

4337
L. 2. 5-1-02 9/10/04

En: me pet with it
me encl:

See Q
20757...

By order,

[Secretary] 11/5/02
BANGALORE, Secretary.
100

L 26/27 83

OFFICE OF THE MUNICIPAL COMMISSION,

City Bangalore, 20th May 1904, 180
23"

No. 273

Encl: 2.

FROM

THE PRESIDENT,

Municipal Commission,

Bangalore City.

Municipal G. No 139

86-3

2147

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

SIR,

Bangalore.

With reference to your Official Memorandum NO: 4337/L.F.5I-02 dated the 13th Instant, forwarding for report a petition from B. Sheshagiri Rao complaining against the imposition of tax on his new house in ... Chamarajendrapete for the whole year 1903-04, I have the honor to state that before the Appeal Committee. heard the appeals from the owners of houses on which house-tax was imposed for the first time or revised, the issue of an Endorsement to the petitioner stating that he was not entitled to claim any partial assessment appears to be a mistake. The Appeal Committee while hearing appeals on the 17th Instant in the VII - Division reduced the tax on petitioner's house in question from Rs 8/ to Rs 7/. But as regards the imposition of the tax for the whole year, the Committee were unable to make any concession as he was liable to pay the tax for the whole year under Section 75 of the .. Municipal Regulations.

The

The petition with its enclosures² is herewith returned.

I have the honor to be

Sir,

Your Most Obedient servant

A handwritten signature in cursive script, appearing to read 'A. P. Waghare'.

President

A handwritten signature in cursive script, appearing to read 'Ingle'.

No. 4977
L.F. 57-2

84

See 1

MYSORE DEWAN'S OFFICE,
LOCAL BOARDS BRANCH.
The 20th June 1904

ENDORSEMENT granted to B. Shekhasiri Rao,
The main Road in Chamarajendra, Bangalore City
in reply to his Petition Registered No. 2400 dated the 18th April
1904, appealing against the President's order demand-
ing from him home-tax for his new house No 26 for
~~Petitioner is informed that~~
the whole year 1903-'04 in view of from the date
on which the house itself was completed and
occupied.

Petitioner is informed that from the
President's report ^{it appears} that the Appeal Committee
have reduced the tax on his house from
Rs 8/- to Rs 7/- and that, as regards the im-
position of the tax for the whole year, they
were unable to show any concession, as he
is liable to pay for the whole year under

Section 75 of the Municipal Regulations of 1904
satisfied with the decision of the Board, he has to pay under
Section 75 of the Municipal Regs.
By Order,

Copied to the President etc.
Municipal Commission
inter of 6/11/04 No 273820 to
May 1904.

Mr. [Signature]

23

11/6/04

[Signature]

Secretary.

17/6/04

27/6/04

W. 25/7
145st 25/7
Diary No 582
Mund 2 aw: 1392/1903
88-5
J.S.
Mis. No. 13

To.

The Secretary to the Government of His Highness
the Maharaja of Mysore, General and Revenue
Departments.

Sir,

I beg to acknowledge respectfully the receipt of
your kind endorsement No. 4977/L.F. 51-'02 of 20th ultime in
reply to my petition, dated 18th April last.

2. In submitting my case for your consideration, I beg
to point out that the orders sought for in my petition, above
referred to, was not with regard to any reduction of assess-
ment. It sought the decision of Government as to whether "levy
of assessment on newly built houses should not begin from the
date of their completion or actual occupation".

3. In arriving at a decision on this point, the Govern-
ment seem to have acquiesced in the President's interpretation
of section 75 of the Municipal Regulation -that a full year's
assessment is chargeable without regard to the date or time of
the year at which a house came into existence. To my mind this
seems to be an uncharitable interpretation.

4. The section says that "the rate so assessed shall be
deemed to be the rate for the year for which the assessment is
made, and this period shall be calculated from the commencement
of the year in which such revision has been carried out."

Here the words (1) rate, (2) rate for the year and
(3) "calculated from the commencement of the year", require
consideration

To my mind "rate" is a word which implies a datum

2.

or basis for calculating the assessment for a certain period and not the assessment itself. It indicates a factor by which a unit is multiplied or divided to yield the assessment for a given period, which certainly varies according as such factor is great or small. In this section the datum for the calculation is clearly pointed out to be the "rate for the year". That is if ₹12/- has been fixed as the rate of assessment for a certain year, the assessment for 6 months is ₹6, for three months ₹3, and so on, calculated at the rate above fixed; and (3) the words "this period shall be calculated from the commencement of the year", have reference more to the currency of the rate, than to the calculation of the rate. They mean that the period of currency of a rate shall be calculated from the commencement to the end of a single year, as distinct from the middle or any part of one year to that of another year.

Example.- The revision made in February 1904 shall be current only during the remaining 4 months of that year (1903-'04), and would not hold good for full 12 months calculated from date of revision. It would, in this case, be current only for 5 months (February to June), and would be liable to another revision on 1st July following.

5. A house may come into existence and be occupied only a few days previous to the close of the year, or even on the very last day of the year, in which case it would be hard to insist on the owner of it to pay a full year's assessment. That such a course is not intended by section 75, seems clear on a perusal of section 66, which contemplates remission of assessment on vacant houses. If the Municipal Regulation allows remission on existing houses for periods they remained unoccupied, it seems strange that it should not contemplate remission on houses for periods they did not exist at all. My house came into existence only in the month of February 1904, and all that I claim is that I should not be charged anything for the period

88-6

Serial 2. no. 139 of 1903

88-6 Endorsement

88-6 (13)

1504- 72/1904
1504-02

Endorsement granted to

~~Mr~~ B. Sheshagiri Rao Esq. Main Road in Chamaraajandrapeeta of the Bangalore City, in reply to his petition Rego No 502 dated the 24th July 1904 making a further representation in the matter of the Municipal assessment on his new house ^{built} for the whole year without regard to the date of its completion

Recd
23/8/04

Petitioner is informed that the Government decline to interfere

16.8.1904

Secty

27/13/0

16/8/04

27/8/04
18/8/04
Camp 1904

Depdly
Mr H. Ramang